

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS, INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
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**ORDER DENYING PLAN ADMINISTRATOR'S
TWO HUNDRED NINETY-THIRD OMNIBUS OBJECTION
TO CLAIMS (NO LIABILITY CLAIMS) [Docket 27384]
AS TO CERTAIN CLAIMS**

The Court having considered the two hundred ninety-third omnibus objection to claims, dated April 13, 2012 (the “Two Hundred Ninety-Third Omnibus Objection to Claims”) [Docket 27384], of Lehman Brothers Holdings Inc., as Plan Administrator (the “Plan Administrator”) for the entities in the above-referenced chapter 11 cases (collectively, “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the Disputed Claims¹ on the grounds that they assert claims for which the applicable Chapter 11 Estates do not have any liability; and due and proper notice of the Two Hundred Ninety-Third Omnibus Objection to Claims and the Response having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Ninety-Third Omnibus Objection to Claims; and (vi) all other parties entitled to notice

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Acumen Fund’s Response Two Hundred Ninety-Third Omnibus Objection to Claims (the “Response”).

in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [EFC No. 9635] and of the Response to (i) attorneys for Lehman Brothers Holdings Inc. and certain of its affiliates and (ii) the U.S. Trustee; and the Court having considered the Two Hundred Ninety-Third Omnibus Objection to Claims as to the Disputed Claims at a hearing on May 31, 2012 and found and determined that the Two Hundred Ninety-Third Omnibus Objection to Claims as to the Disputed Claims sets forth no basis for the relief requested therein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Ninety-Third Omnibus Objection to Claims is denied to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims asserted in proofs of claim numbers 18706-18720, 18760 and 18762-18764 (the “Disputed Claims”) are allowed in the full amount set forth therein; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE